



2026 South Dakota Legislature

House Bill 1260

Introduced by: The Committee on Local Government

1 **An Act to authorize the establishment of municipal property tax rebate programs.**

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 **Section 1. That a NEW SECTION be added to chapter 10-13:**

4 The governing body of a municipality may, by ordinance, establish a program to
5 provide a property tax rebate to an owner of an owner-occupied single-family dwelling
6 situated within the municipality. Only taxes levied by the municipality may be rebated
7 under the program.

8 If a municipality establishes a program to provide a property tax rebate pursuant
9 to this section, the municipality must issue a rebate to any applicant who meets the criteria
10 provided in the ordinance.